

**Report of the Trustees and  
Audited Financial Statements for the Year Ended 31 March 2021  
for  
Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Report of the Independent Auditors</b>	7 to 8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 22
<b>Detailed Statement of Financial Activities</b>	23 to 24

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**Services**

RASASC offers a range of services to adults and children who have been affected by sexual violence including:

- Information Line
- Independent Sexual Violence Advisors
- Children & Young People's Independent Sexual Violence Advisors
- Specialist Counselling
- Specialist Children & Young People's Counselling
- Group Work
- Drop in
- Training to professionals and the public
- Volunteer opportunities

**Mission Statement**

Rape and Sexual Abuse Support Centre aims to be a centre of excellence in the provision and delivery of services to individuals and families who have been affected by sexual violence. We believe that sexual violence is a cause and consequence of gender inequality and work to feminist principals throughout our service delivery.

**Service Aims**

- To maintain a free and confidential service, which is therapeutic and educational.
- To provide the choice of women only space in all aspects of our service delivery.
- To respect the rights of women, men and young people who access our service.
- To support clients in making decisions through counselling and information.
- To raise awareness of issues related to sexual violence.
- To maintain confidentiality, allowing service users to trust the service we offer.
- To evaluate the service on a regular basis and to develop the service in response to the demands of our clients, where possible.

**Charitable Objects**

The objects of the service are -

1. To relieve the physical, mental and emotional distress of people from Cheshire and Merseyside and surrounding area who have experienced any form of sexual violence.
2. To relieve the distress of relatives and friends of such victims through the provision of counselling and support.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Significant activities and growth strategy**

**Growth Strategy - our priorities are sustainability; quality; partnerships; innovation; and prevention**

Through consultation with trustees, members of staff, service users & stakeholders the following strategies have been identified to ensure the continued growth and development of RASASC over the next five years:

- To work closely with commissioners to implement effective delivery of all aspects of the service
- Respond to re-commissioning processes in a timely manner
- Maintain ISVA provision for adults, adolescents and children
- Maintain specialist counselling provision for adults; adolescents and children
- Develop specialist therapeutic services for children
- Implement a structured programme of training and communication across commissioned areas
- Develop opportunities for volunteers, particularly in relation to campaigning and fundraising
- Seek opportunities to work in partnership with other agencies
- Maintain continued partnership working with Cheshire and Merseyside Sexual Assault Referral Centres.
- Work in partnership with agencies to provide seamless care pathways for those who use our services
- Develop sources of funding to include trust funds and grants; statutory contracts; and sponsorship/public donations
- Respond to expansion opportunities across the North West footprint as appropriate
- To raise the local and national profile of the organisation

**Public benefit**

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit : running a charity (PB2)'

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity has achieved its objectives by receiving over 2100 individual referrals for survivors of sexual violence. These referrals were processed by our Information Line Team and would be offered one or more of the following services: Independent Sexual Advisor Support, Pre-trial counselling, Specialist therapy, Support Group, Drop in and or Information Line Signposting and support. This year the service provided nearly 4000 ISVA support sessions; 5100 counselling sessions, monthly survivor groups in locations across Cheshire and Merseyside. The Information Line was open Monday to Friday 9.00 till 4.00 providing advice, information, and signposting.

**FINANCIAL REVIEW**

**Financial position**

The charity generated a surplus of £154,150 in the year, this surplus will be used to fund ongoing services. The charity also received additional covid specific funding to facilitate a different way of working during the pandemic. Additional staff have been hired to enable the charity to meet the increased level of services it is now providing.

**Principal funding sources**

The charity mainly relies on funding obtained from national and local government by application for specific projects and work and has secured contracts to work in partnership with local Sexual Assault Referral Centres to deliver a seamless aftercare service in Cheshire East, Cheshire West & City of Chester, Halton, Knowsley, St Helens & Warrington. The Aftercare provision is jointly funded by Local Authorities, NHS England, Cheshire Police and Crime Commissioner and Merseyside Police and Crime Commissioner.

**Investment policy and objectives**

The trustees have decided that surplus funds should be deposited in an account to maximise income, flexibility and security of capital.

**Reserves policy**

The trustees have decided, because of the dependence on external donors, to set the level of required unrestricted reserves at an amount equivalent to three to six months running costs. The unrestricted free reserves are currently £247,020 (exclude fixed assets) and restricted £227,367. The minimum level of reserves required to meet three months running costs are £225,000. These reserves will also enable us to meet redundancy costs.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Going concern**

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

**FUTURE PLANS**

Following extensive consultation with stakeholders, we rebranded our organisation with a new logo and consolidated our literature and promotional products. During 2021 we extensively promoted our service across communities within Cheshire, Knowsley and St Helens.

During 2021/22 we will be carrying out the following changes to our operations:-

- Organisational re-branding and website update
- Increase engagement rates for people referred to RASASC services
- Awareness raising and training
- 360 degrees review of services
- Business continuity and risk management

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was set up on 13th October 1995 and is governed by its rules adopted on that date, as amended on 2nd August 2000, 18th September 2001, 10th May 2005 and 30th September 2013 . The charity operates under the name Rape and Sexual Abuse Support Centre (Cheshire & Merseyside), abbreviated to RASASC.

We are a registered charity that works with people affected by sexual violence.

**Recruitment and appointment of new trustees**

All committee members retire from the office at the end of the next Annual General Meeting after the date on which they came into office, but may be re-elected or re-appointed.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

RASASC is a registered charity (1049826) established in 1995 to provide advice, support and counselling to men, women and young people who have been affected by any form of sexual violence. We provide services throughout Cheshire and Merseyside, with centres based in Cheshire East, Cheshire West, Halton, St Helens, Knowsley and Warrington. We aim to ensure accessibility across our commissioned footprint and as such, in addition to these centres, we also deliver services in an outreach capacity within local community settings, such as health & children's centres.

The staff team is lead by the Operations Director and consist of a Therapy Services Director, ISVA Manager, Training Manager and Office Manager who oversee a diverse staff team of 33 salaried and 10 sessional counsellors who provide a wide range of interventions to individuals and their families who have been affected by sexual violence. We employ Independent Sexual Violence Advisors to provide rapid response interventions, advocacy and support with criminal justice, health and social interventions to individuals across all commissioned areas. RASASC provide an information line, regularly updated website with useful links; advocacy; support; specialist counselling; group work; and advice to over 2000 people per year.

**Board of Trustees**

RASASC is governed by a Board of Trustees which is responsible for governance of the organisation. Trustees bring a range of skills and represent a cross section of the community. Management Committee Meetings will be held on a regular basis to oversee: finance; strategy & development; human resource issues; management reports.

**Service User Consultation & Activism**

RASASC is committed to gathering and acting upon the feedback and opinions of those who use our service. Information will be gathered in both verbal and written form, through use of individual care planning and review; evaluation forms; informal verbal feedback; service user groups and forums; and the Complaints Procedure. Complaints will be responded to as per RASASC Complaints Policy. We hold a monthly stakeholder forum meeting that is open to current and ex- service users as well as members of the community who are interested in the subject.

Information will be collated and reviewed regularly by the Senior Management Team, who will identify trends and themes for presentation and discussion at Committee Meetings with the Board of Trustees. Committee Meetings will be held on a bi-monthly basis; service user feedback will be a standing agenda item.

Client evaluation and feedback will influence future service development and provision; RASASC will also respond to and inform service users of how their input has determined such development. This will be done in either written or verbal format as appropriate.

RASASC will actively seek client representation at committee meetings; to maintain safe and ethical practice this representative will be a former user of RASASC services.

RASASC will actively support service users, and former service users, to provide feedback and opinion to relevant stakeholders as appropriate. We will also seek to make our clients aware of local and national developments in relation to sexual violence and will support them to feel empowered and enabled to contribute to initiatives where ever possible.

**Induction and training of new trustees**

All Trustees receive an induction pack and adhere to the following code of conduct as well as taking part in our in house training course.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1049826

**Principal address**

4 Holmesfield Road  
Warrington  
Cheshire  
WA1 2DS

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Trustees**

T Renshaw Chairperson  
P Warburton (resigned 1.6.20)  
Dr L Walton Williams  
E Beart (appointed 1.8.20)  
L Daniels (appointed 23.7.20)  
S Skelton (appointed 1.6.21)

**Chief Executive**

J Evans

**Co-opted**

H Lewandowsky

**Auditors**

Voisey & Co LLP  
Statutory Auditor  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Bankers**

The Co-operative Bank  
Warrington

**AUDITORS**

In the current financial year the charity met the requirements for an audit to be performed. Voisey & Co were appointed as auditors. Voisey & Co converted from a partnership to a Limited Liability Partnership on 1st May 2021 and therefore the audit appointment transferred to Voisey & Co LLP on that date.

The auditors, Voisey & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

Approved by order of the board of trustees on 13 January 2022 and signed on its behalf by:

T Renshaw - Trustee

**Report of the Independent Auditors to the Trustees of  
Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Opinion**

We have audited the financial statements of Rape and Sexual Abuse Support Centre (Cheshire and Merseyside) (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of  
Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 1 - Enquiry of management, those charged with governance around actual and potential litigation and claims;
- 2 - Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- 3 - Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- 4 - Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Voisey & Co LLP  
Statutory Auditor  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

13 January 2022

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,004	-	2,004	11,175
<b>Charitable activities</b>					
Advice, counselling and support	5	165,000	882,448	1,047,448	702,753
Other trading activities	3	-	9,890	9,890	1,724
Investment income	4	331	-	331	566
<b>Total</b>		167,335	892,338	1,059,673	716,218
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advice, counselling and support	6	185,195	720,328	905,523	726,600
<b>NET INCOME/(EXPENDITURE)</b>		(17,860)	172,010	154,150	(10,382)
<b>Transfers between funds</b>	13	25,730	(25,730)	-	-
<b>Net movement in funds</b>		7,870	146,280	154,150	(10,382)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		265,585	81,087	346,672	357,053
<b>TOTAL FUNDS CARRIED FORWARD</b>		273,455	227,367	500,822	346,671

The notes form part of these financial statements

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Balance Sheet  
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	26,435	-	26,435	13,245
<b>CURRENT ASSETS</b>					
Debtors	11	16,696	35,678	52,374	44,933
Cash at bank and in hand		231,167	306,623	537,790	302,076
		<u>247,863</u>	<u>342,301</u>	<u>590,164</u>	<u>347,009</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(843)	(114,934)	(115,777)	(13,583)
<b>NET CURRENT ASSETS</b>					
		<u>247,020</u>	<u>227,367</u>	<u>474,387</u>	<u>333,426</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		273,455	227,367	500,822	346,671
<b>NET ASSETS</b>					
		<u>273,455</u>	<u>227,367</u>	<u>500,822</u>	<u>346,671</u>
<b>FUNDS</b>					
	13			273,455	265,113
Unrestricted funds				227,367	81,558
Restricted funds				<u>500,822</u>	<u>346,671</u>
<b>TOTAL FUNDS</b>					
				<u>500,822</u>	<u>346,671</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2022 and were signed on its behalf by:

T Renshaw - Trustee

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Cash Flow Statement  
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	270,569	(1,281)
Net cash provided by/(used in) operating activities		<u>270,569</u>	<u>(1,281)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(35,186)	(4,199)
Interest received		331	566
Net cash used in investing activities		<u>(34,855)</u>	<u>(3,633)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		235,714	(4,914)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>302,076</u>	<u>306,990</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>537,790</u></u>	<u><u>302,076</u></u>

The notes form part of these financial statements

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021**

<b>1.</b>	<b>RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	31.3.21 £	31.3.20 £
	<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	154,150	(10,382)
	<b>Adjustments for:</b>		
	Depreciation charges	21,996	5,169
	Interest received	(331)	(566)
	(Increase)/decrease in debtors	(7,440)	10,428
	Increase/(decrease) in creditors	102,194	(5,930)
	<b>Net cash provided by/(used in) operations</b>	<u>270,569</u>	<u>(1,281)</u>

<b>2.</b>	<b>ANALYSIS OF CHANGES IN NET FUNDS</b>	At 1.4.20 £	Cash flow £	At 31.3.21 £
	<b>Net cash</b>			
	Cash at bank and in hand	302,076	235,714	537,790
		<u>302,076</u>	<u>235,714</u>	<u>537,790</u>
	<b>Total</b>	<u>302,076</u>	<u>235,714</u>	<u>537,790</u>

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

The charity constitutes a public benefit entity as defined by FRS 102.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

**Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 50% on cost and 25% on cost

Individual fixed assets costing less than £500 are not capitalised.

An impairment review is carried out each year.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Employee benefits**

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Donations	2,004	11,175
	<u>          </u>	<u>          </u>

**3. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Services provided	9,890	1,724
	<u>          </u>	<u>          </u>

**4. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	331	566
	<u>          </u>	<u>          </u>

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.21	31.3.20
	Activity	£	£
Grants	Advice, counselling and support	1,047,448	702,753
		<u>1,047,448</u>	<u>702,753</u>

Grants received, included in the above, are as follows:

		31.3.21	31.3.20
		£	£
Ministry of Justice Rape Support Fund		203,385	109,551
Merseyside Police and Crime Commissioner		117,857	153,703
NHS England		-	5,400
Cheshire Police & Crime Commissioner		625,072	358,875
Big Lottery		77,134	75,224
St Helens Council		24,000	-
		<u>1,047,448</u>	<u>702,753</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Advice, counselling and support	870,739	34,784	905,523
	<u>870,739</u>	<u>34,784</u>	<u>905,523</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Advice, counselling and support	31,124	3,660	34,784
	<u>31,124</u>	<u>3,660</u>	<u>34,784</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

		31.3.21	31.3.20
		£	£
Wages and salaries		597,393	446,029
Social security costs		48,731	31,061
Other pension costs		11,289	8,456
		<u>657,413</u>	<u>485,546</u>

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Administration	2	2
Advisors and counsellors	29	19
	<u>31</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	5,290	3,425	22,955	31,670
Additions	-	-	35,186	35,186
	<u>5,290</u>	<u>3,425</u>	<u>58,141</u>	<u>66,856</u>
At 31 March 2021	5,290	3,425	58,141	66,856
	<u>5,290</u>	<u>3,425</u>	<u>58,141</u>	<u>66,856</u>
<b>DEPRECIATION</b>				
At 1 April 2020	4,802	3,425	10,198	18,425
Charge for year	90	-	21,906	21,996
	<u>4,892</u>	<u>3,425</u>	<u>32,104</u>	<u>40,421</u>
At 31 March 2021	4,892	3,425	32,104	40,421
	<u>4,892</u>	<u>3,425</u>	<u>32,104</u>	<u>40,421</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	398	-	26,037	26,435
	<u>398</u>	<u>-</u>	<u>26,037</u>	<u>26,435</u>
At 31 March 2020	488	-	12,757	13,245
	<u>488</u>	<u>-</u>	<u>12,757</u>	<u>13,245</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade debtors	16,071	28,235
Other debtors	14,334	-
Prepayments	21,969	16,698
	<u>52,374</u>	<u>44,933</u>

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Other creditors	-	1,598
Accruals and deferred income	115,777	11,985
	<u>115,777</u>	<u>13,583</u>

Deferred income comprises sales invoices raised in advance of the year to which it relates.

	31.03.21
	£
Balance as at 1st April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	91,397
Balance as at 31st March 2021	<u>91,397</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	265,585	(17,860)	25,730	273,455
<b>Restricted funds</b>				
Cheshire aftercare	548	136,435	-	136,983
Knowsley	21,814	11,723	-	33,537
St Helens	17,236	(15,173)	-	2,063
Rape Crisis Federation	791	159	-	950
CSA Inquiry Support Fund	2,675	-	-	2,675
Project Winter	1,954	-	-	1,954
Big Lottery	25,064	4,040	-	29,104
Digital Transformation Project	9,670	5,291	-	14,961
Live Chat	1,335	-	-	1,335
Ministry of Justice Covid Cheshire	-	31,100	(31,100)	-
Ministry Of Justice - Merseyside	-	3,840	(3,388)	452
Rape Support - Covid	-	(8,758)	8,758	-
PCC Marketing & Engagement	-	1,571	-	1,571
Project Apple	-	1,782	-	1,782
	<u>81,087</u>	<u>172,010</u>	<u>(25,730)</u>	<u>227,367</u>
<b>TOTAL FUNDS</b>	<u>346,672</u>	<u>154,150</u>	<u>-</u>	<u>500,822</u>

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	167,335	(185,195)	(17,860)
<b>Restricted funds</b>			
Cheshire aftercare	543,447	(407,012)	136,435
Knowsley	82,707	(70,984)	11,723
St Helens	52,227	(67,400)	(15,173)
Rape Crisis Federation	-	159	159
Big Lottery	77,134	(73,094)	4,040
Digital Transformation Project	5,291	-	5,291
Ministry of Justice Covid Cheshire	75,615	(44,515)	31,100
Ministry Of Justice - Merseyside	21,850	(18,010)	3,840
Rape Support - Covid	18,108	(26,866)	(8,758)
PCC Marketing & Engagement	13,057	(11,486)	1,571
Project Apple	2,902	(1,120)	1,782
	<u>892,338</u>	<u>(720,328)</u>	<u>172,010</u>
<b>TOTAL FUNDS</b>	<u><u>1,059,673</u></u>	<u><u>(905,523)</u></u>	<u><u>154,150</u></u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	264,591	522	265,113
<b>Restricted funds</b>			
Core operations	-	471	471
Cheshire aftercare	17,706	(17,158)	548
Knowsley	507	21,307	21,814
St Helens	28,093	(10,857)	17,236
Rape Crisis Federation	890	(99)	791
CSA Inquiry Support Fund	2,675	-	2,675
Project Winter	1,006	948	1,954
Big Lottery	28,556	(3,492)	25,064
Digital Transformation Project	13,029	(3,359)	9,670
Live Chat	-	1,335	1,335
	<u>92,462</u>	<u>(10,904)</u>	<u>81,558</u>
<b>TOTAL FUNDS</b>	<u><u>357,053</u></u>	<u><u>(10,382)</u></u>	<u><u>346,671</u></u>

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,691	(5,169)	522
<b>Restricted funds</b>			
Core operations	105,841	(105,370)	471
Cheshire aftercare	360,601	(377,759)	(17,158)
Knowsley	99,761	(78,454)	21,307
St Helens	55,172	(66,029)	(10,857)
Rape Crisis Federation	76	(175)	(99)
NHS England SAS	5,400	(5,400)	-
Project Winter	4,817	(3,869)	948
Big Lottery	75,224	(78,716)	(3,492)
Digital Transformation Project	2,300	(5,659)	(3,359)
Live Chat	1,335	-	1,335
	<u>710,527</u>	<u>(721,431)</u>	<u>(10,904)</u>
<b>TOTAL FUNDS</b>	<u><u>716,218</u></u>	<u><u>(726,600)</u></u>	<u><u>(10,382)</u></u>

**Transfers between funds**

The transfers relating to the Ministry of Justice funds are monies spent on assets which have been capitalised and as their use is not restricted to specific services, they have been treated as general assets. The grant income relating to these assets has been transferred to general funds.

The Rape Support - Covid relates to an overspend and monies have been transferred from general funds.

**14. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £11,289 (2020: £8,456).

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**16. RESTRICTED FUNDS**

**Core**

General funds including the Rape Support Fund that fund the provision of advice, information and support to people affected by Sexual Violence across our core areas of Cheshire and parts of Merseyside,.

**Cheshire Aftercare Service**

A comprehensive aftercare service for all survivors of sexual violence who live in Cheshire. The service is an ageless service that provides support to adults and children whether the offence happened recently or historically. The provision includes Independent Sexual Violence Advisors, Information Line, Adult Counselling Service, Childrens Counselling Service and Survivor Groups. The service is funded by Cheshire Police and Crime Commissioner, Cheshire East Local Authority, Cheshire West Local Authority, Warrington Local Authority, Halton Local Authority and NHS England.

**Merseyside Aftercare Service**

In partnership with Merseyside RASA this provides a comprehensive aftercare service for all survivors of sexual violence who live in Knowsley and St Helens, Merseyside. The service is an ageless service that provides support to adults and children whether the offence happened recently or historically. The provision includes Independent Sexual Violence Advisors, Information Line, Adult Counselling Service, Childrens Counselling Service and Survivor Groups. The service is funded by Merseyside Police and Crime Commissioner, NHS England and Knowsley Public Health

**Big Lottery**

A project that funds drop in work, group work and volunteering opportunities across Cheshire, Knowsley and St Helens.

**Digital Transformation Fund**

A project enabling Rape Centres to utilise new technology and future proof their organisation in terms of digital provision.

**Ministry of Justice Cheshire**

Funding during the Covid Pandemic Lockdowns to enable the staff team to work from home and deliver the core service. This included funding to provide lap tops that enabled us to communicate with each other via TEAMS and ensure everyone was able to work from home safely. Additional funding also enabled us to pay for more sessional counsellors to offer telephone and on line therapy sessions.

**MOJ Merseyside**

Funding during the Covid Pandemic and subsequent lock downs to fund additional mobile and telephony costs. The funding also enabled us to increase our Counselling and ISVA provision to cover waiting lists.

**Rape Support Fund Covid**

Additional funding to address the issue that many service users during the lock downs did not want telephone/on line support and preferred to wait to see a worker face to face. This funding was then utilised for more salaried and sessional staff.

**Sexual Violence Communications and Engagement Project**

Hosting a 2 year post for a North West Sexual Violence Communications and Engagement Manager who works in collaboration with North West Police Crime Commissioners, NHS England, and Sexual Assault & Abuse Services to promote the sexual violence pathway across the region.

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**17. KEY MANAGEMENT PERSONNEL**

The charity considers its key management personnel comprise the trustees and the Chief Executive. The total employment benefits of the key management personnel were £45,381 (2020 £44,245).

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,004	11,175
<b>Other trading activities</b>		
Services provided	9,890	1,724
<b>Investment income</b>		
Deposit account interest	331	566
<b>Charitable activities</b>		
Grants	1,047,448	702,753
<b>Total incoming resources</b>	1,059,673	716,218
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	597,393	446,029
Social security	48,731	31,061
Pensions	11,289	8,456
Rent and service costs	57,056	63,395
Rates and water	590	307
Insurance	4,669	4,333
Light and heat	3,114	3,200
Telephone	14,523	9,399
Postage and stationery	3,454	4,726
Advertising	333	1,810
Staff expenses	1,581	6,148
Cleaning and catering	5,779	3,670
Training	5,874	10,834
Supervisors	6,955	4,465
Subscriptions	3,417	3,041
Consultancy	-	5,400
Professional fees	22,471	11,600
Room hire	-	670
Counselling services	59,781	79,230
ISVA Conference	200	390
Computer support and website costs	23,529	12,552
	870,739	710,716
 <b>Support costs</b>		
<b>Management</b>		
Repairs and renewals	9,128	8,315
Plant and machinery	-	191
Fixtures and fittings	90	88
Carried forward	9,218	8,594

This page does not form part of the statutory financial statements

**Rape and Sexual Abuse Support Centre  
(Cheshire and Merseyside)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21	31.3.20
	£	£
<b>Management</b>		
Brought forward	9,218	8,594
Computer equipment	21,906	4,890
	<u>31,124</u>	<u>13,484</u>
<b>Governance costs</b>		
Auditors' remuneration	3,660	-
Accountancy and legal fees	-	2,400
	<u>3,660</u>	<u>2,400</u>
Total resources expended	<u>905,523</u>	<u>726,600</u>
<b>Net income/(expenditure)</b>	<u><u>154,150</u></u>	<u><u>(10,382)</u></u>

This page does not form part of the statutory financial statements